



IDAHO STATE  
**LIQUOR**  
DISPENSARY

*Serving Idaho Since 1935*

**2006**  
**ANNUAL**  
**REPORT**

# IDAHO STATE LIQUOR DISPENSARY

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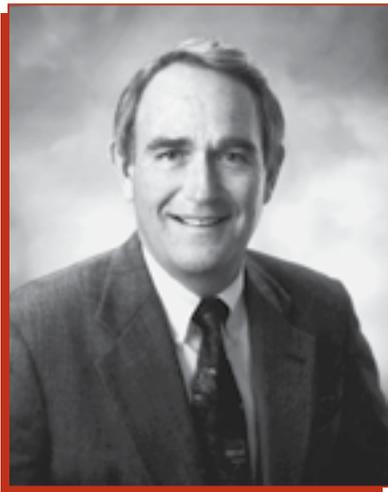
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*“The Idaho State Liquor Dispensary was established to provide greater control over the distribution, sale, and consumption of alcohol beverages. While we accomplish this goal, we are also generating millions of dollars for the State’s General Fund, other public programs and cities and counties...”*

## SUPERINTENDENT'S MESSAGE



It is my pleasure to submit the ANNUAL REPORT of the IDAHO STATE LIQUOR DISPENSARY to Governor Risch for the fiscal year ending June 30, 2006.

This past year has again shown unprecedented growth in distilled spirits sales. It is important to note this growth is primarily in dollar sales, which are a result of population increases and our consumers purchasing more expensive products. Per capita consumption in Idaho is relatively low as compared to the other 18 control states and even lower compared to the consumption in open market states.

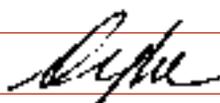
The following is a summary of operation results for Fiscal Year 2006:

- Sales increased \$14.4 million from \$95.2 million to \$109.6 million; an increase of 15.1%.
- Profits increased \$5.0 million from \$32.2 million to \$37.2 million; an increase of 15.5%.
- Our projected sales for FY 2007 amount to about \$122 million and a projected net profit of \$42 million.
- The Liquor Dispensary has contributed over \$232 million dollars over the last decade to the State General Fund, other public programs and Idaho's 200 cities and 44 counties.
- County-option Sunday sales continue to increase in popularity, especially in tourist areas. Sunday is the second most popular shopping day in the nation. Twenty-four counties have approved Sunday sales. Some of the resort area stores report higher sales on Sundays than on their typically large Friday and Saturday sales days.
- Sales of Idaho table wines in our stores increased 25.5% in FY 06 from \$180,000 to \$226,000.

The rapid growth, particularly in the past three years, has presented some extra challenges for our employees. Employees in the statewide stores, distribution center and central office have done an outstanding job working harder with less to serve our customers.

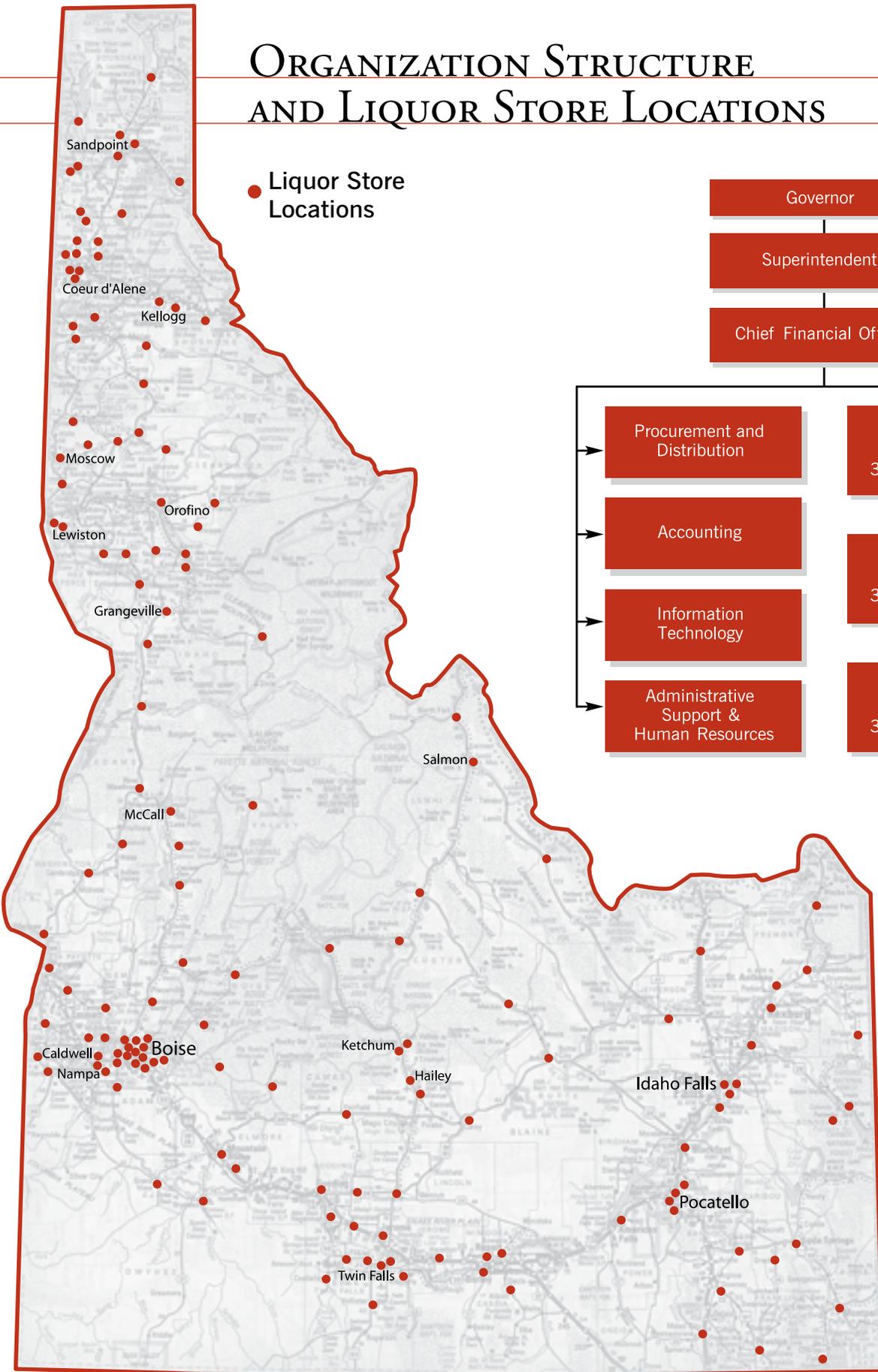
The Legislature has been sensitive to the Dispensary's needs by adequately funding the agency to ensure the operation can continue to serve the public and keep up with expected future growth. During the last Legislative session, six new stores and an expansion to the warehouse/distribution center were approved.

I want to thank Governor Risch for his support and also recognize the state agencies and departments who have assisted me with operational issues. A big applause goes to the 300+ employees of the Dispensary, who continue to "answer the call" to work harder to provide service to the public as they generate millions of dollars in profits to the State, and cities and counties.

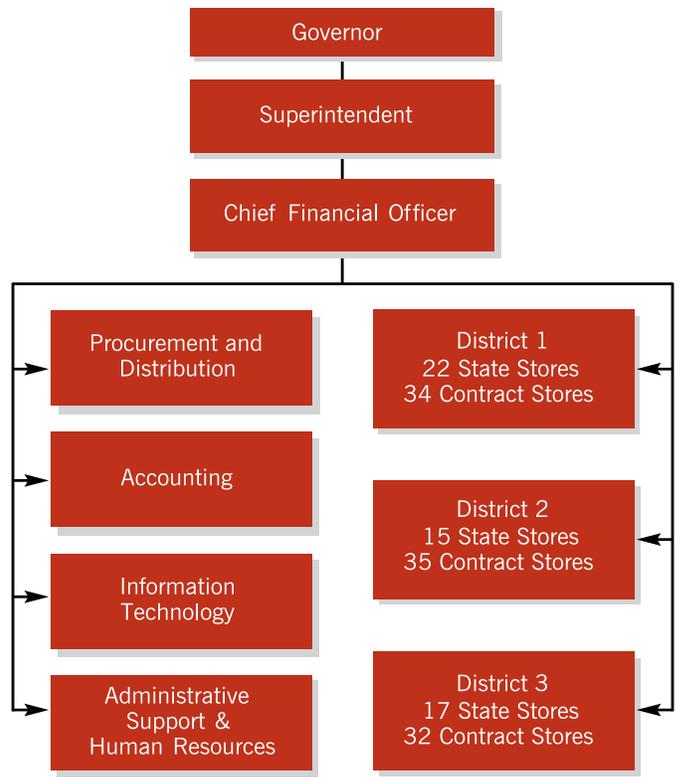


DYKE NALLY, SUPERINTENDENT

# ORGANIZATION STRUCTURE AND LIQUOR STORE LOCATIONS



● Liquor Store Locations



## BACKGROUND & HISTORY

The Idaho State Liquor Dispensary was established in 1935, following the repeal of prohibition, as a means of providing greater control over the distribution, sale, and consumption of alcohol beverages. Organizationally, the Dispensary has been a division of the office of the governor since 1974.

Idaho is one of 19 control jurisdictions that control the sale of alcohol beverages. (Eighteen control states and Montgomery County, Maryland). These jurisdictions account for almost one-third of the U.S. population, and regulate their own retail and/or wholesale distribution of alcohol beverages.

At fiscal year end, the Dispensary operated 155 retail outlets throughout the State. Of those, 54 were state liquor stores staffed and operated by Dispensary employees, and 101 were contract agencies. Stores are typically

open from 11:00 a.m. to 7:00 p.m. A few stores are open from 10:00 a.m. to 9:00 p.m. for extended customer service. The largest store had sales of \$4.9 million in FY 2006; 9.2% more than 2005 and 21.0% more than in 2004. Statewide, stores sell over eight million bottles annually. Each state and contract store is stocked and maintained to meet the needs of customers including liquor-by-the-drink establishments. Outlets feature a selection of products specific to the tastes and lifestyles of the local communities they serve. All products are priced uniformly throughout the state. The Dispensary paid \$3.9 million to the private sector for agency contract fees and store leases in FY 2006.

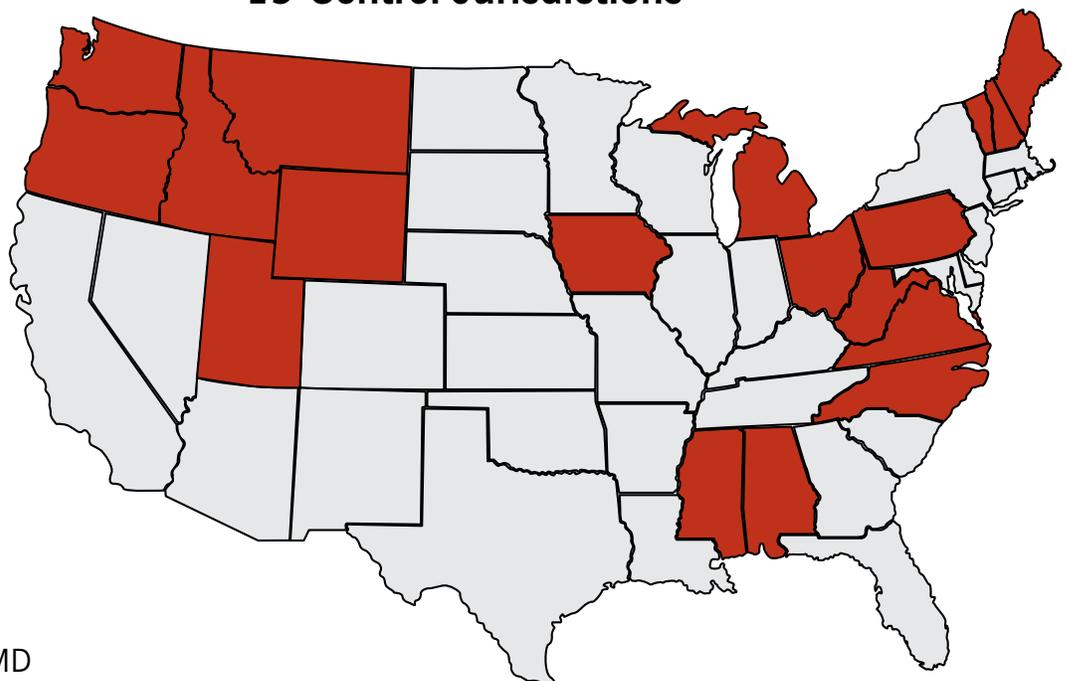
The Dispensary's central office and warehouse are located in Boise. A Central Office staff of 25 and three District Managers manage all administrative aspects of the business;

including purchasing, accounting, information technology, human resources, contracts, and store supervision. Fourteen warehouse personnel, co-located with the administrative office, receive, store and distribute more than 750,000 cases annually over a geographic area of 83,000 square miles. The warehouse typically contains about 140,000 cases valued at \$7 to \$8 million.

Idaho's system of liquor control provides benefits to all of Idaho's citizens. Moderation and temperance in control states generally reduce social costs associated with alcohol consumption. Additionally, Idaho law provides for the distribution of liquor profits to State programs, 44 counties and 200 cities. Over the last decade \$232 million was distributed to state programs, counties and cities.

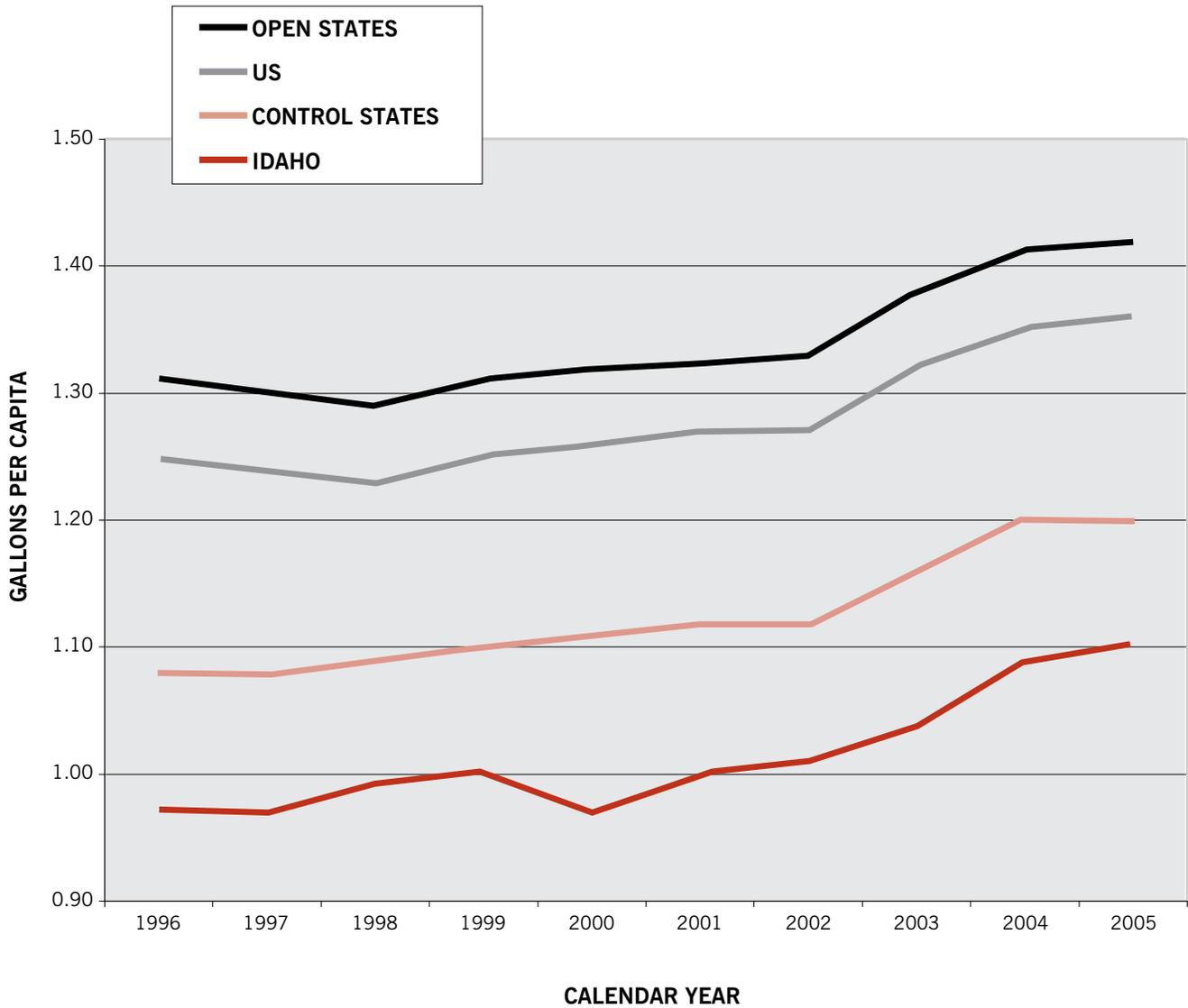
- Alabama
- Idaho
- Iowa
- Maine
- Michigan
- Mississippi
- Montana
- New Hampshire
- North Carolina
- Ohio
- Oregon
- Pennsylvania
- Utah
- Vermont
- Virginia
- Washington
- West Virginia
- Wyoming
- Montgomery County, MD

### 19 Control Jurisdictions



# UNITED STATES AND IDAHO

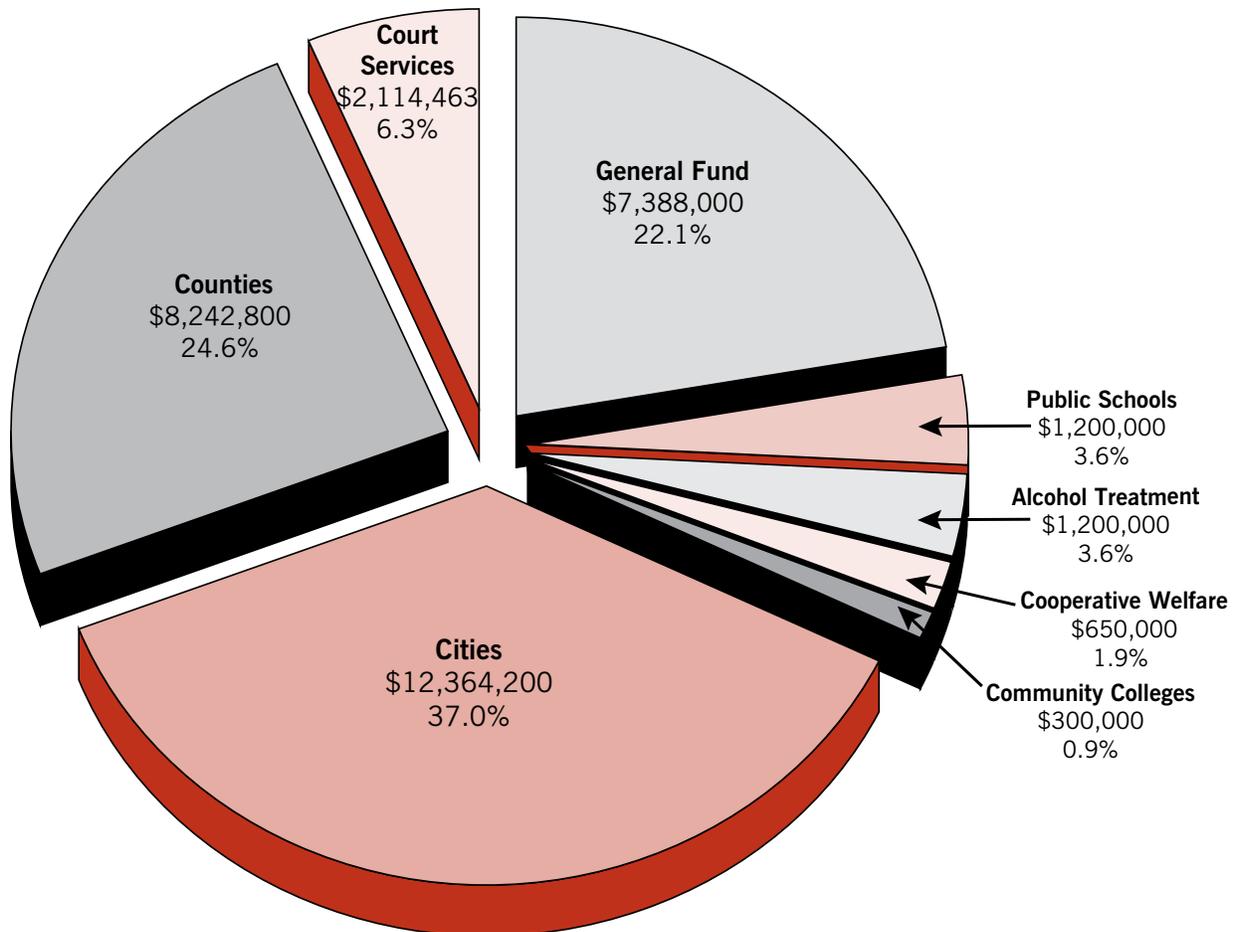
## APPARENT PER CAPITA CONSUMPTION OF DISTILLED SPIRITS



Source: Distilled Spirits Council Of The United States

Apparent per capita consumption is based on total population and not adults age 21 and over. Statistics are based on point of sale and do not take into account cross-border traffic in distilled spirits. Consumption in Idaho was 1.10 gallons in 2005 compared with 1.20 gallons for all control states and 1.42 gallons in open states. Consumption in open states is 18% more than in all control states and 29% more than in Idaho.

# PROFIT DISTRIBUTION



**FY 2006 Total Distribution \$33,459,463**

## STATUTORY PROFIT DISTRIBUTION FORMULA:

- Two percent surcharge on liquor sales to the Drug Court and Family Court Services Fund.
- Annual fixed distributions totaling \$3,350,000 to Public Schools, Alcohol Treatment Fund, Cooperative Welfare Fund and Community Colleges.
- Repay \$1.8 million annually to the cities and counties during FY's 2006 through 2009.
- 40% of remaining profits to the General Fund through FY 2009, increasing by 2% annually to 50% in FY 2014.
- Remainder of profits distributed as follows:
  - 40% to counties in proportion to sales in each county.
- 60% to cities as follows:
  - 90% to those incorporated cities with liquor stores in proportion to sales.
  - 10% to those incorporated cities without liquor stores in proportion to population.

# RETAIL PRICE COMPONENTS



**Retail Price \$12.95**

Court Services Fund Surcharge 26¢

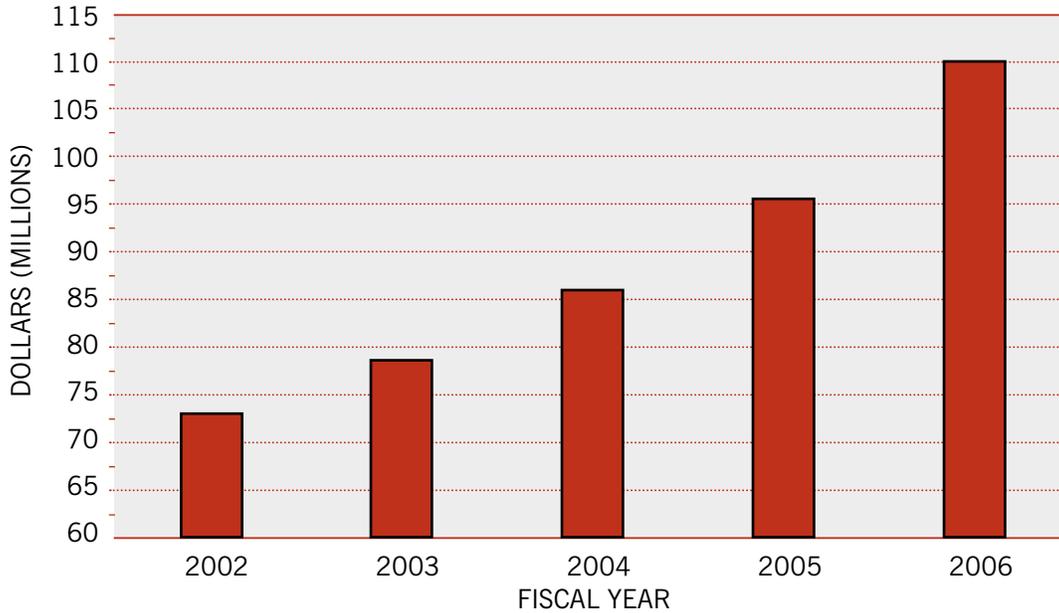
Markup and Handling \$5.67

Federal Alcohol Tax \$2.14

Product Cost \$4.88

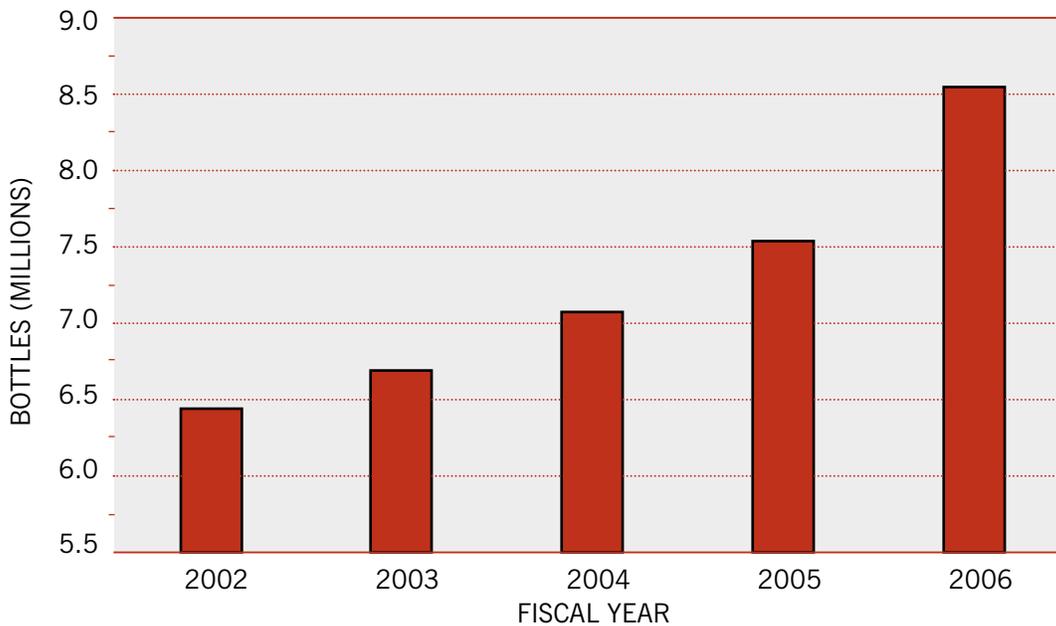
# FIVE YEAR COMPARISONS

### FIVE YEAR DOLLAR SALES COMPARISON



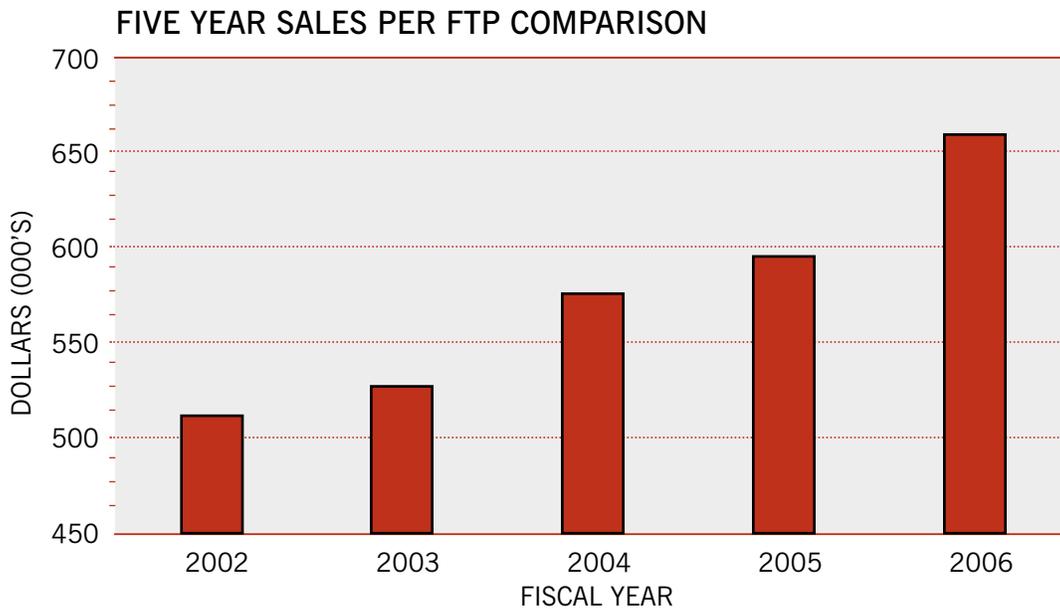
Dollar sales increased 57.2% from \$69.7 million in 2001 to \$109.6 million in 2006. Dollar sales are projected to increase 53.0% over the next five years, reaching \$167.7 million by 2011.

### FIVE YEAR BOTTLE SALES COMPARISON

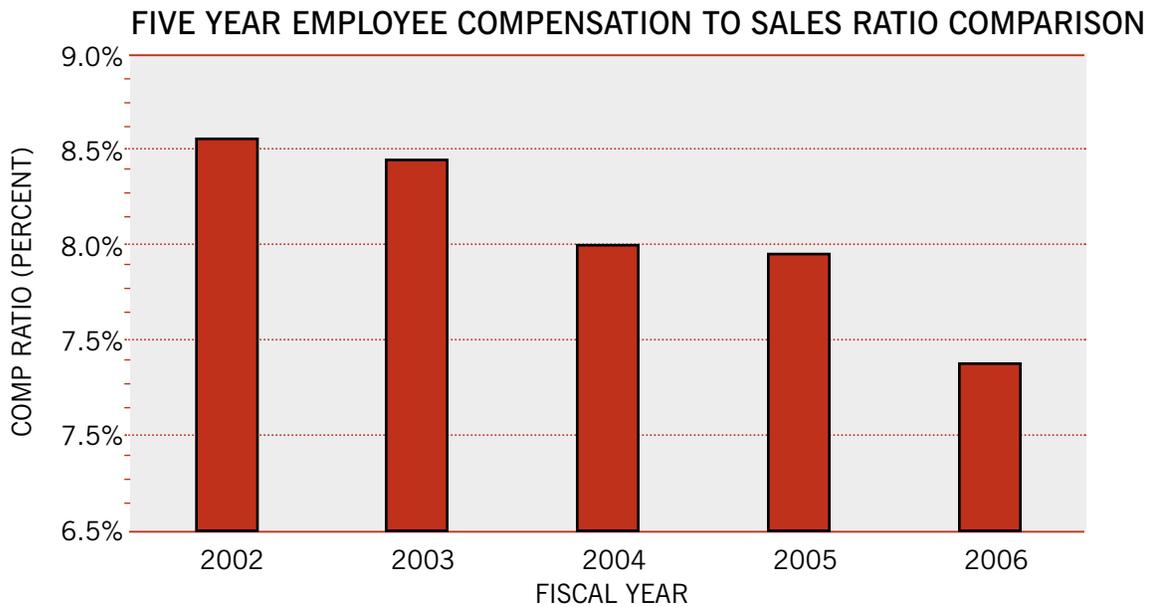


Bottle sales increased 38.6% from 6.2 million in 2001 to 8.6 million in 2006. Bottle sales are projected to increase 41.2% over the next five years, reaching 12.1 million by 2011.

# FIVE YEAR COMPARISONS



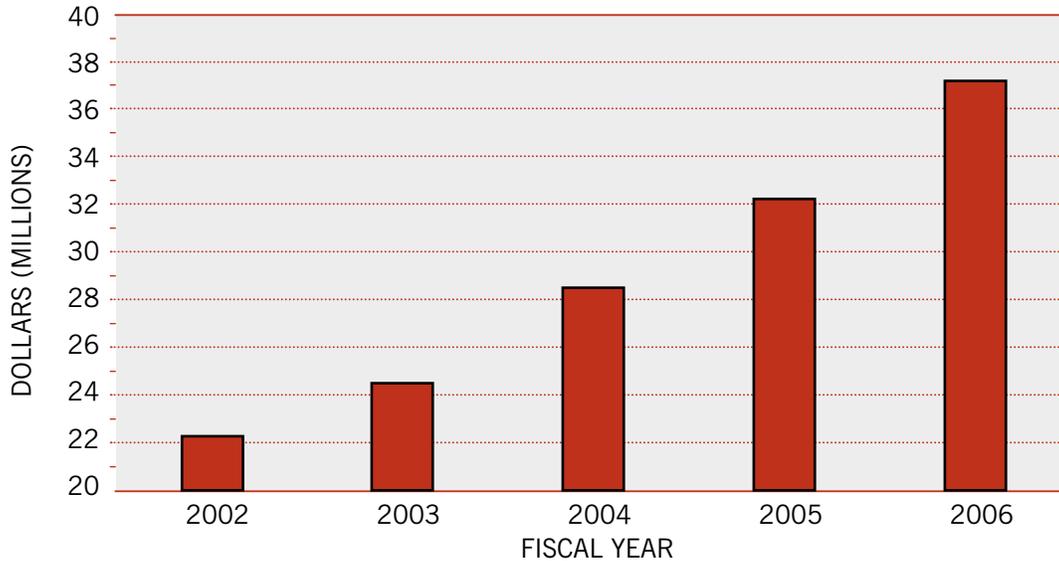
The most recent figures available indicate that average dollar sales per employee is \$528,000 in the Alcohol Beverage Industry. The Liquor Dispensary average of \$660,000 in FY'06 is projected to reach \$839,000 by 2011.



The ratio of employee compensation to sales dollars improved from 8.4% in 2001 to 7.3% in 2006. This ratio is projected to further improve over the next five years, reaching 6.6% by 2011. This commonly used measure of efficiency is 9.9% nationwide for the retail trade industry, and 11.5% for the retail liquor industry, according to recent IRS Corporate Financial Ratios.

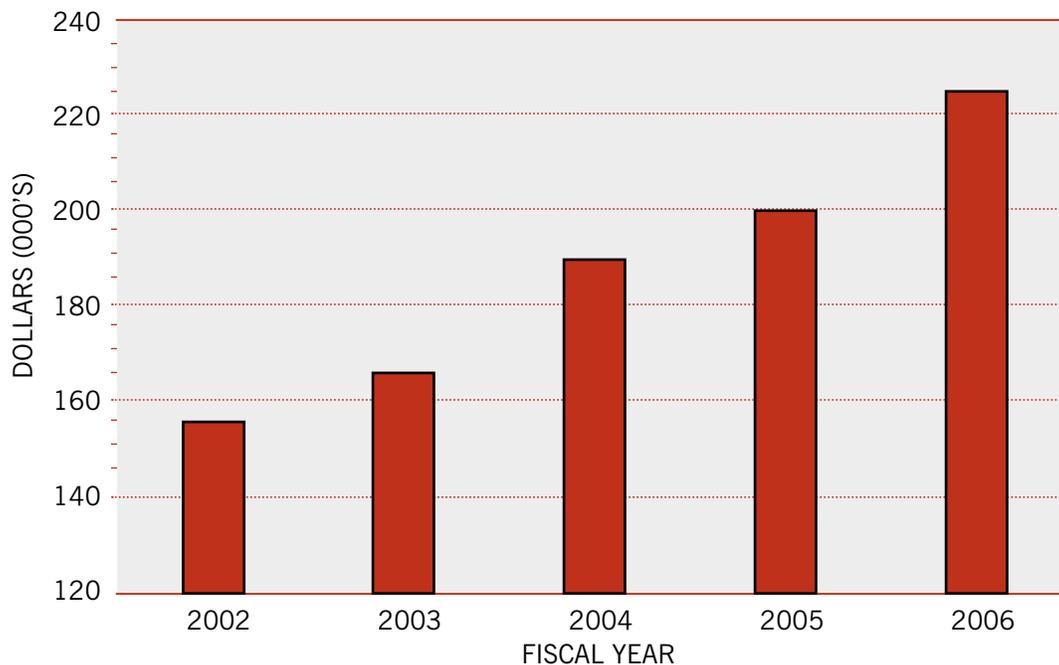
# FIVE YEAR COMPARISONS

### FIVE YEAR NET INCOME COMPARISON



Net income increased 69.7% from \$21.9 million in 2001 to \$37.2 million in 2006. Net income is projected to increase 53.0% over the next five years, reaching \$56.9 million by 2011.

### FIVE YEAR NET INCOME PER FTP COMPARISON



The most recent figures available indicate that average net income per employee is \$49,000 in the Alcohol Beverage Industry. The Liquor Dispensary average of \$224,000 in FY'06 is projected to reach \$284,000 by 2011.

# BALANCE SHEET

	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005
<b>ASSETS</b>		
Cash	\$11,505,902.11	\$6,077,007.68
Warehouse Remodel Fund	2,000,000.00	—
Accounts Receivable	83,634.12	80,514.35
Inventory	8,395,153.98	6,459,547.04
Prepaid Expenses	228,968.85	340,634.91
Land	297,943.39	297,943.39
Building	2,589,678.74	2,589,678.74
Other Fixed Assets	2,156,549.19	2,036,351.75
Accumulated Depreciation	(1,844,980.57)	(1,600,296.71)
<b>TOTAL ASSETS</b>	<b>\$25,412,849.81</b>	<b>\$16,281,381.15</b>
<b>LIABILITIES AND FUND EQUITY</b>		
Liquor Accounts Payable	\$3,729,500.84	\$3,596,459.44
Payroll Payable	240,508.75	512,332.07
Other Accounts Payable	100,636.99	247,107.64
Distributions Payable	7,440,959.00	1,718,581.00
Total Liabilities	11,511,605.58	6,074,480.15
Fund Equity Restricted For Warehouse Remodeling	2,000,000.00	—
Unrestricted Fund Equity	11,901,244.23	10,206,901.00
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$25,412,849.81</b>	<b>\$16,281,381.15</b>

# STATEMENT OF CHANGES IN FUND EQUITY

	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005
<b>Unrestricted Fund Equity At Beginning Of Year</b>	<b>\$10,206,901.00</b>	<b>\$11,869,167.30</b>
<b>ADDITIONS</b>		
Net Income	37,153,806.23	32,163,890.70
Total Additions	37,153,806.23	32,163,890.70
<b>TRANSFERS</b>		
Transfer to Warehouse Remodel Fund	(2,000,000.00)	—
Total Transfers	(2,000,000.00)	—
<b>DISTRIBUTIONS</b>		
Cities	(12,364,200.00)	(9,912,000.00)
Counties	(8,242,800.00)	(6,608,000.00)
General Fund	(7,388,000.00)	(4,945,000.00)
Welfare Fund	(650,000.00)	(650,000.00)
Alcohol Treatment Fund	(1,200,000.00)	(1,200,000.00)
Public Schools	(1,200,000.00)	(1,200,000.00)
Community Colleges	(300,000.00)	(300,000.00)
Drug Court and Family Court Services Fund	(2,114,463.00)	(1,811,157.00)
Water Resource Board Revolving Development Fund	—	(7,200,000.00)
Total Distributions	(33,459,463.00)	(33,826,157.00)
<b>UNRESTRICTED FUND EQUITY AT END OF YEAR</b>	<b>\$11,901,244.23</b>	<b>\$10,206,901.00</b>

# INCOME STATEMENT

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	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005
<b>SALES</b>		
Retail Liquor Sales	\$80,694,609.71	\$70,021,400.15
Discount Liquor Sales	27,998,656.21	24,453,184.06
Military Liquor Sales	91,618.10	69,475.88
Non Liquor Sales	819,338.69	669,860.83
Total Sales	109,604,222.71	95,213,920.92
<b>COST OF SALES</b>		
	58,457,207.73	49,928,781.72
Gross Profit	51,147,014.98	45,285,139.20
<b>OPERATING EXPENSES</b>		
	14,411,407.57	13,359,932.31
Net Operating Income	36,735,607.41	31,925,206.89
<b>OTHER INCOME AND LOSSES</b>		
	418,198.82	238,683.81
<b>NET INCOME</b>	<b>\$37,153,806.23</b>	<b>\$32,163,890.70</b>

# OPERATING EXPENSES

	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005
Salaries and Wages	\$5,674,458.84	\$5,386,987.07
Employee Benefits	2,380,714.34	2,155,718.91
Special Distributor Commissions	1,965,891.00	1,750,269.00
Rent	1,889,656.37	1,727,199.98
Bank Card Fees	531,452.12	420,103.24
Utilities	331,326.38	284,836.23
Other Services	280,386.96	161,185.03
Store Furnishings, Fixtures, and Supplies	272,213.48	520,250.80
Leasehold Repairs and Maintenance	216,329.64	86,124.93
Computer Software, Development, and Maintenance	166,142.73	207,305.76
Communications	157,752.30	145,406.18
Travel	92,202.42	75,728.58
State Government Overhead	85,728.83	89,522.58
Repairs and Maintenance	36,074.35	26,984.89
Professional Services	31,624.00	22,604.88
Employee Development Services	19,814.82	37,401.91
Insurance	19,322.39	12,655.24
Miscellaneous Expense	15,632.74	14,198.82
Depreciation	244,683.86	235,448.28
<b>TOTAL OPERATING EXPENSES</b>	<b>\$14,411,407.57</b>	<b>\$13,359,932.31</b>

# SCHEDULE OF COMPARATIVE SALES & DISTRIBUTION OF PROFITS BY CITY/COUNTY

	SALES		DISTRIBUTIONS	
	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005
<b>ADA COUNTY</b>			\$2,339,291.00	\$1,828,920.00
Boise	\$22,897,834.87	\$20,103,730.78	2,363,472.00	1,893,722.00
Eagle	2,776,718.12	2,417,196.56	281,864.00	208,762.00
Garden City	1,718,681.49	1,466,186.68	173,058.00	144,132.00
Kuna	785,552.83	634,911.83	73,768.00	52,027.00
Meridian	3,531,361.35	2,560,294.65	298,781.00	221,727.00
Star	371,260.81	274,925.52	32,212.00	25,185.00
<b>TOTAL</b>	<b>32,081,409.47</b>	<b>27,457,246.02</b>	<b>5,562,446.00</b>	<b>4,374,475.00</b>
<b>ADAMS COUNTY</b>			29,080.00	22,914.00
Council	171,599.83	138,820.49	16,337.00	12,796.00
New Meadows	229,480.27	200,002.92	23,494.00	18,542.00
<b>TOTAL</b>	<b>401,080.10</b>	<b>338,823.41</b>	<b>68,911.00</b>	<b>54,252.00</b>
<b>BANNOCK COUNTY</b>			402,751.00	332,479.00
Arimo	—	—	7,601.00	6,505.00
Chubbuck	1,038,524.63	936,279.31	110,474.00	90,232.00
Downey	43,294.16	42,615.45	13,675.00	11,536.00
Inkom	—	—	16,324.00	14,006.00
Lava Hot Springs	188,654.85	168,497.44	19,924.00	16,822.00
McCammon	—	—	18,340.00	15,421.00
Pocatello	3,875,472.68	3,535,324.68	419,084.00	349,763.00
<b>TOTAL</b>	<b>5,145,946.32</b>	<b>4,682,716.88</b>	<b>1,008,173.00</b>	<b>836,764.00</b>
<b>BEAR LAKE COUNTY</b>			28,186.00	26,631.00
Bloomington	—	—	5,512.00	4,630.00
Fish Haven	106,579.81	82,396.06	—	—
Georgetown	—	—	11,660.00	10,140.00
Montpelier	237,691.73	203,705.65	24,498.00	22,901.00
Paris	—	—	12,296.00	10,658.00
St. Charles	—	—	3,310.00	2,832.00
<b>TOTAL</b>	<b>344,271.54</b>	<b>286,101.71</b>	<b>85,462.00</b>	<b>77,792.00</b>
<b>BENEWAH COUNTY</b>			78,800.00	64,286.00
Fernwood	76,624.48	77,917.43	—	—
Plummer	399,372.47	326,373.74	38,473.00	31,645.00
St. Maries	564,206.00	513,812.45	60,648.00	49,510.00
Tensed	—	—	2,764.00	2,373.00
<b>TOTAL</b>	<b>1,040,202.95</b>	<b>918,103.62</b>	<b>180,685.00</b>	<b>147,814.00</b>
<b>BINGHAM COUNTY</b>			98,891.00	98,726.00
Aberdeen	—	—	41,647.00	35,188.00
Atomic City	—	—	569.00	478.00
Basalt	—	—	9,699.00	8,094.00
Blackfoot	957,502.67	846,391.74	100,004.00	84,239.00
Firth	—	—	9,475.00	7,941.00
Shelley	139,516.00	148,477.93	30,596.00	30,596.00
<b>TOTAL</b>	<b>1,097,018.67</b>	<b>994,869.67</b>	<b>290,881.00</b>	<b>265,262.00</b>

# SCHEDULE OF COMPARATIVE SALES & DISTRIBUTION OF PROFITS BY CITY/COUNTY

	SALES		DISTRIBUTIONS	
	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005
<b>BLAINE COUNTY</b>			\$362,757.00	\$292,687.00
Bellevue	\$637,102.92	\$515,211.90	60,895.00	51,484.00
Carey	51,576.14	43,301.53	4,784.00	1,397.00
Hailey	1,252,669.31	1,223,017.91	143,370.00	111,865.00
Ketchum	2,596,382.01	2,404,063.70	283,769.00	237,695.00
Sun Valley	70,096.78	63,023.03	7,326.00	5,067.00
<b>TOTAL</b>	<b>4,607,827.16</b>	<b>4,248,618.07</b>	<b>862,901.00</b>	<b>700,195.00</b>
<b>BOISE COUNTY</b>			40,807.00	30,813.00
Crouch	236,959.08	202,010.91	23,733.00	19,031.00
Horseshoe Bend	144,804.85	145,989.67	16,934.00	11,381.00
Idaho City	127,706.41	107,486.21	12,587.00	9,653.00
Lowman	22,094.97	23,601.64	—	—
Placerville	—	—	1,389.00	1,167.00
<b>TOTAL</b>	<b>531,565.31</b>	<b>479,088.43</b>	<b>95,450.00</b>	<b>72,045.00</b>
<b>BONNER COUNTY</b>			407,315.00	325,247.00
Clark Fork	220,157.29	186,842.91	22,123.00	18,830.00
Coolin	135,114.89	159,277.77	—	—
Dover	—	—	10,484.00	6,773.00
East Hope	—	—	4,859.00	3,942.00
Hope	—	—	1,908.00	1,551.00
Kootenai	—	—	10,718.00	8,724.00
Oldtown	861,007.91	676,385.23	79,406.00	63,165.00
Ponderay	891,948.33	818,884.37	95,522.00	70,984.00
Priest River	767,965.88	666,288.79	78,409.00	62,873.00
Sandpoint	2,326,208.51	1,997,037.91	235,220.00	191,347.00
Schweitzer	18,375.23	9,523.97	—	—
Tamrak	340,037.03	256,447.06	—	—
<b>TOTAL</b>	<b>5,560,815.07</b>	<b>4,770,688.01</b>	<b>945,964.00</b>	<b>753,436.00</b>
<b>BONNEVILLE COUNTY</b>			435,609.00	349,626.00
Ammon	—	—	218,178.00	148,367.00
Idaho Falls	5,427,333.32	4,888,559.29	576,787.00	467,148.00
Iona	—	—	28,285.00	23,131.00
Irwin	131,004.90	101,269.25	3,556.00	3,003.00
Ririe	95,702.64	92,437.76	10,856.00	8,295.00
Swan Valley	—	—	5,128.00	4,133.00
Ucon	—	—	22,324.00	18,176.00
<b>TOTAL</b>	<b>5,654,040.86</b>	<b>5,082,266.30</b>	<b>1,300,723.00</b>	<b>1,021,879.00</b>
<b>BOUNDARY COUNTY</b>			57,897.00	47,526.00
Bonners Ferry	738,597.24	673,192.59	79,452.00	65,402.00
Moyie Springs	—	—	15,958.00	12,950.00
<b>TOTAL</b>	<b>738,597.24</b>	<b>673,192.59</b>	<b>153,307.00</b>	<b>125,878.00</b>
<b>BUTTE COUNTY</b>			18,391.00	17,386.00
Arco	189,049.68	181,568.06	21,601.00	18,829.00
Butte City	—	—	1,713.00	1,474.00
Howe	5,265.55	15,293.20	—	—
Moore	—	—	4,384.00	3,769.00
<b>TOTAL</b>	<b>194,315.23</b>	<b>196,861.26</b>	<b>46,089.00</b>	<b>41,458.00</b>

# SCHEDULE OF COMPARATIVE SALES & DISTRIBUTION OF PROFITS BY CITY/COUNTY

	SALES		DISTRIBUTIONS	
	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005
<b>CAMAS COUNTY</b>				
Fairfield	\$98,562.06	\$90,976.07	\$11,195.00	\$11,195.00
			10,769.00	9,091.00
<b>TOTAL</b>	<b>98,562.06</b>	<b>90,976.07</b>	<b>21,964.00</b>	<b>20,286.00</b>
<b>CANYON COUNTY</b>				
Caldwell	1,880,174.62	1,578,598.17	462,938.00	364,719.00
Greenleaf	—	—	186,119.00	147,684.00
Melba	—	6,552.01	20,010.00	16,701.00
Middleton	535,606.18	487,580.52	11,333.00	2,957.00
Nampa	3,792,465.11	3,174,994.48	56,979.00	42,601.00
Notus	—	—	373,876.00	295,266.00
Parma	169,190.65	159,756.02	11,604.00	9,451.00
Wilder	—	—	18,951.00	15,926.00
			33,242.00	28,162.00
<b>TOTAL</b>	<b>6,377,436.56</b>	<b>5,407,481.20</b>	<b>1,175,052.00</b>	<b>923,467.00</b>
<b>CARIBOU COUNTY</b>				
Bancroft	—	—	33,099.00	30,366.00
Grace	60,097.78	57,975.12	8,403.00	7,214.00
Soda Springs	313,346.35	312,010.86	8,109.00	8,004.00
			37,304.00	33,474.00
<b>TOTAL</b>	<b>373,444.13</b>	<b>369,985.98</b>	<b>86,915.00</b>	<b>79,058.00</b>
<b>CASSIA COUNTY</b>				
Albion	33,108.71	6,450.58	64,362.00	57,455.00
Declo	—	—	5,911.00	5,052.00
Malta	—	—	7,620.00	6,486.00
Oakley	—	—	3,993.00	3,407.00
Burley	767,582.81	743,692.85	15,056.00	12,803.00
			88,335.00	74,400.00
<b>TOTAL</b>	<b>800,691.52</b>	<b>750,143.43</b>	<b>185,277.00</b>	<b>159,603.00</b>
<b>CLARK COUNTY</b>				
Dubois	26,063.44	24,376.38	11,475.00	11,475.00
Spencer	—	—	3,945.00	3,644.00
			760.00	708.00
<b>TOTAL</b>	<b>26,063.44</b>	<b>24,376.38</b>	<b>16,180.00</b>	<b>15,827.00</b>
<b>CLEARWATER COUNTY</b>				
Elk River	36,303.19	18,470.50	50,122.00	41,310.00
Orofino	512,061.51	460,957.80	2,327.00	2,327.00
Pierce	49,004.84	46,779.66	54,554.00	45,547.00
Weippe	66,858.03	54,388.09	8,208.00	8,208.00
			6,283.00	5,773.00
<b>TOTAL</b>	<b>664,227.57</b>	<b>580,596.05</b>	<b>121,494.00</b>	<b>103,165.00</b>
<b>CUSTER COUNTY</b>				
Challis	216,285.39	189,476.18	42,877.00	33,715.00
Clayton	41,107.01	38,983.60	22,285.00	17,604.00
Mackay	100,027.90	77,696.19	4,623.00	4,046.00
Stanley	207,878.67	194,986.29	9,051.00	6,315.00
			22,916.00	18,452.00
<b>TOTAL</b>	<b>565,298.97</b>	<b>501,142.26</b>	<b>101,752.00</b>	<b>80,132.00</b>

# SCHEDULE OF COMPARATIVE SALES & DISTRIBUTION OF PROFITS BY CITY/COUNTY

	SALES		DISTRIBUTIONS	
	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005
<b>ELMORE COUNTY</b>				
Glenns Ferry	\$144,810.12	\$153,485.23	\$111,722.00	\$88,613.00
Mountain Home AFB	62,793.77	43,852.45	18,294.00	15,941.00
Mountain Home	1,107,594.34	1,026,434.38	—	—
Pine	69,957.64	62,658.51	120,728.00	93,709.00
Prairie	14,093.18	15,190.52	—	—
<b>TOTAL</b>	<b>1,399,249.05</b>	<b>1,301,621.09</b>	<b>250,744.00</b>	<b>198,263.00</b>
<b>FRANKLIN COUNTY</b>				
Clifton	—	—	30,760.00	30,746.00
Dayton	—	—	5,328.00	4,267.00
Franklin	—	—	10,464.00	8,475.00
Oxford	—	—	15,285.00	12,454.00
Preston	303,008.73	288,368.93	1,249.00	1,014.00
Weston	—	—	34,311.00	29,325.00
<b>TOTAL</b>	<b>303,008.73</b>	<b>288,368.93</b>	<b>107,594.00</b>	<b>94,584.00</b>
<b>FREMONT COUNTY</b>				
Ashton	116,454.22	104,968.13	56,311.00	47,331.00
Drummond	—	—	12,611.00	11,663.00
Island Park	295,327.06	273,639.65	341.00	287.00
Newdale	—	—	32,299.00	27,093.00
Parker	—	—	8,259.00	6,850.00
St. Anthony	293,866.27	272,468.55	7,346.00	6,066.00
Teton	—	—	32,230.00	26,109.00
Warm River	—	—	13,133.00	10,926.00
<b>TOTAL</b>	<b>705,647.55</b>	<b>651,076.33</b>	<b>162,758.00</b>	<b>136,516.00</b>
<b>GEM COUNTY</b>				
Emmett	650,217.20	582,557.35	49,860.00	37,470.00
<b>TOTAL</b>	<b>650,217.20</b>	<b>582,557.35</b>	<b>118,166.00</b>	<b>88,627.00</b>
<b>GOODING COUNTY</b>				
Bliss	106,174.27	84,200.48	61,112.00	46,981.00
Gooding	284,339.59	264,212.09	9,932.00	8,232.00
Hagerman	142,877.79	138,476.06	30,811.00	24,290.00
Wendell	220,953.21	226,965.28	16,255.00	12,601.00
<b>TOTAL</b>	<b>754,344.86</b>	<b>713,853.91</b>	<b>144,728.00</b>	<b>112,372.00</b>
<b>IDAHO COUNTY</b>				
Cottonwood	131,408.53	120,124.30	79,756.00	67,359.00
Elk City	57,188.00	52,591.69	14,177.00	11,471.00
Ferdinand	—	—	—	—
Grangeville	394,453.77	337,455.34	3,331.00	2,832.00
Kooskia	134,318.54	130,200.94	39,923.00	32,462.00
Riggins	255,186.11	219,572.07	15,465.00	13,331.00
Stites	—	—	26,086.00	22,948.00
Whitebird	57,229.84	63,210.39	5,183.00	4,267.00
<b>TOTAL</b>	<b>1,029,784.79</b>	<b>923,154.73</b>	<b>191,492.00</b>	<b>161,814.00</b>

# SCHEDULE OF COMPARATIVE SALES & DISTRIBUTION OF PROFITS BY CITY/COUNTY

	SALES		DISTRIBUTIONS	
	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005
<b>JEFFERSON COUNTY</b>			\$46,062.00	\$46,058.00
Hamer	\$ —	\$ —	1,113.00	1,113.00
Lewisville	—	—	11,132.00	9,090.00
Menan	—	—	16,327.00	13,644.00
Mud Lake	37,638.58	38,891.09	4,628.00	4,015.00
Rigby	437,009.41	395,752.80	46,975.00	39,721.00
Roberts	—	—	15,189.00	12,895.00
Ririe (see Bonneville County)*	—	—	—	—
<b>TOTAL</b>	<b>474,647.99</b>	<b>434,643.89</b>	<b>141,426.00</b>	<b>126,536.00</b>
<b>JEROME COUNTY</b>			67,086.00	55,321.00
Eden	—	—	9,425.00	7,863.00
Hazelton	112,158.82	106,385.23	12,533.00	10,144.00
Jerome	759,446.41	673,769.40	79,703.00	66,321.00
<b>TOTAL</b>	<b>871,605.23</b>	<b>780,154.63</b>	<b>168,747.00</b>	<b>139,649.00</b>
<b>KOOTENAI COUNTY</b>			1,140,516.00	879,274.00
Athol	—	—	15,961.00	12,970.00
Bayview	208,919.92	210,990.59	—	—
Coeur d'Alene	6,587,087.43	5,692,575.70	666,927.00	514,651.00
Dalton Gardens	—	—	53,586.00	43,771.00
Fernan Lake	—	—	4,260.00	3,578.00
Garwood	153,493.32	4,150.43	—	—
Harrison	103,146.90	102,226.39	12,020.00	9,632.00
Hauser	—	—	15,797.00	12,989.00
Hayden	2,595,065.52	2,344,097.67	275,154.00	218,580.00
Hayden Lake	—	—	11,900.00	9,507.00
Huetter	—	—	2,249.00	1,836.00
Post Falls	4,956,486.19	3,690,167.94	432,219.00	335,202.00
Rathdrum	819,498.59	699,986.99	82,022.00	63,851.00
Spirit Lake	589,287.50	508,137.30	59,667.00	47,425.00
State Line	—	—	658.00	536.00
Worley	224,740.01	173,322.23	20,275.00	15,490.00
<b>TOTAL</b>	<b>16,237,725.38</b>	<b>13,425,655.24</b>	<b>2,793,211.00</b>	<b>2,169,292.00</b>
<b>LATAH COUNTY</b>			261,682.00	207,949.00
Bovill	—	—	6,735.00	5,779.00
Deary	114,382.59	103,656.17	12,078.00	8,708.00
Genesee	63,064.34	62,174.50	7,350.00	5,964.00
Juliaetta	—	—	13,295.00	11,479.00
Kendrick	97,153.59	106,332.06	12,590.00	10,735.00
Moscow	2,740,229.72	2,303,276.74	270,963.00	214,309.00
Onaway	—	—	5,068.00	4,343.00
Potlatch	164,198.08	148,229.33	17,550.00	14,846.00
Troy	355,726.42	336,488.41	39,531.00	31,446.00
<b>TOTAL</b>	<b>3,534,754.74</b>	<b>3,060,157.21</b>	<b>646,842.00</b>	<b>515,558.00</b>

\*CITY LIMITS EXTEND INTO BOTH COUNTIES

# SCHEDULE OF COMPARATIVE SALES & DISTRIBUTION OF PROFITS BY CITY/COUNTY

	SALES		DISTRIBUTIONS	
	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005
<b>LEMHI COUNTY</b>			\$69,132.00	\$54,644.00
Leadore	\$16,356.24	\$10,928.42	1,341.00	1,466.00
North Fork	45,513.81	43,940.80	—	—
Salmon	833,696.40	753,009.94	88,519.00	69,801.00
<b>TOTAL</b>	<b>895,566.45</b>	<b>807,879.16</b>	<b>158,992.00</b>	<b>125,911.00</b>
<b>LEWIS COUNTY</b>			35,298.00	27,914.00
Craigmont	57,403.75	58,627.42	6,844.00	4,835.00
Kamiah	303,240.61	272,594.31	32,080.00	25,609.00
Nez Perce	62,732.70	47,048.36	5,524.00	4,148.00
Reubens	—	—	1,679.00	1,358.00
Winchester	30,743.88	32,988.68	3,956.00	3,698.00
<b>TOTAL</b>	<b>454,120.94</b>	<b>411,258.77</b>	<b>85,381.00</b>	<b>67,562.00</b>
<b>LINCOLN COUNTY</b>			18,877.00	17,650.00
Dietrich	—	—	3,593.00	2,965.00
Richfield	—	—	9,653.00	8,055.00
Shoshone	209,566.21	205,370.02	24,420.00	21,348.00
<b>TOTAL</b>	<b>209,566.21</b>	<b>205,370.02</b>	<b>56,543.00</b>	<b>50,018.00</b>
<b>MADISON COUNTY</b>			55,299.00	55,299.00
Rexburg	206,155.90	183,621.62	74,914.00	74,914.00
Sugar City	—	—	18,369.00	23,262.00
<b>TOTAL</b>	<b>206,155.90</b>	<b>183,621.62</b>	<b>148,582.00</b>	<b>153,475.00</b>
<b>MINIDOKA COUNTY</b>			57,782.00	57,782.00
Acequia	—	—	3,125.00	2,660.00
Heyburn	—	—	63,405.00	53,673.00
Minidoka	—	—	2,782.00	2,354.00
Paul	119,301.78	114,422.39	13,619.00	11,844.00
Rupert	399,590.14	362,306.53	46,139.00	44,057.00
Burley (see Cassia County)*	—	—	—	—
<b>TOTAL</b>	<b>518,891.92</b>	<b>476,728.92</b>	<b>186,852.00</b>	<b>172,370.00</b>
<b>NEZ PERCE COUNTY</b>			305,589.00	247,086.00
Culdesac	—	—	8,491.00	7,097.00
Lapwai	—	—	25,479.00	21,312.00
Lewiston	4,150,627.08	3,567,979.32	420,953.00	343,043.00
Peck	—	—	4,169.00	3,502.00
<b>TOTAL</b>	<b>4,150,627.08</b>	<b>3,567,979.32</b>	<b>764,681.00</b>	<b>622,040.00</b>
<b>ONEIDA COUNTY</b>			17,698.00	17,390.00
Malad	183,894.52	172,126.67	20,490.00	17,703.00
<b>TOTAL</b>	<b>183,894.52</b>	<b>172,126.67</b>	<b>38,188.00</b>	<b>35,093.00</b>
<b>OWYHEE COUNTY</b>			35,673.00	28,960.00
Bruneau	33,090.84	25,759.89	—	—
Grand View	43,091.52	41,588.97	4,954.00	4,315.00
Homedale	191,898.33	158,672.28	18,570.00	16,839.00
Marsing	237,822.00	187,248.01	21,984.00	17,031.00
<b>TOTAL</b>	<b>505,902.69</b>	<b>413,269.15</b>	<b>81,181.00</b>	<b>67,145.00</b>

\*CITY LIMITS EXTEND INTO BOTH COUNTIES

# SCHEDULE OF COMPARATIVE SALES & DISTRIBUTION OF PROFITS BY CITY/COUNTY

	SALES		DISTRIBUTIONS	
	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005	Fiscal Year Ending June 30, 2006	Fiscal Year Ending June 30, 2005
<b>PAYETTE COUNTY</b>				
Fruitland	\$ —	\$ —	\$66,636.00	\$52,375.00
New Plymouth	242,905.40	198,272.17	94,811.00	76,099.00
Payette	645,184.78	577,135.56	22,711.00	12,905.00
<b>TOTAL</b>	<b>888,090.18</b>	<b>775,407.73</b>	<b>252,706.00</b>	<b>200,040.00</b>
<b>POWER COUNTY</b>				
American Falls	326,903.28	291,226.28	25,941.00	24,622.00
Rockland	—	—	34,519.00	28,501.00
<b>TOTAL</b>	<b>326,903.28</b>	<b>291,226.28</b>	<b>67,615.00</b>	<b>58,958.00</b>
<b>SHOSHONE COUNTY</b>				
Kellogg	578,926.08	494,926.60	95,330.00	79,863.00
Mullan	—	—	58,488.00	48,333.00
Osburn	—	—	17,730.00	15,118.00
Pinehurst	315,394.38	276,614.18	32,741.00	28,075.00
Smelterville	—	—	32,714.00	27,097.00
Wallace	375,063.61	332,202.93	13,819.00	11,903.00
Wardner	—	—	39,422.00	34,104.00
<b>TOTAL</b>	<b>1,269,384.07</b>	<b>1,103,743.71</b>	<b>294,782.00</b>	<b>248,340.00</b>
<b>TETON COUNTY</b>				
Driggs	495,893.38	717,465.40	61,832.00	49,209.00
Tetonia	—	—	84,377.00	68,012.00
Victor	269,846.79	5,930.65	5,784.00	5,032.00
<b>TOTAL</b>	<b>765,740.17</b>	<b>723,396.05</b>	<b>179,340.00</b>	<b>142,317.00</b>
<b>TWIN FALLS COUNTY</b>				
Buhl	353,904.48	323,541.95	317,971.00	250,445.00
Castleford	39,671.25	35,760.99	38,086.00	30,220.00
Filer	152,972.75	140,085.23	4,272.00	3,931.00
Hansen	—	—	16,505.00	13,251.00
Hollister	20,484.11	16,771.40	21,983.00	18,670.00
Kimberly	196,669.32	175,760.43	21,966.00	1,517.00
Murtaugh	—	—	20,653.00	16,029.00
Twin Falls	3,426,707.80	3,034,410.00	3,146.00	2,659.00
<b>TOTAL</b>	<b>4,190,409.71</b>	<b>3,726,330.00</b>	<b>781,590.00</b>	<b>620,301.00</b>
<b>VALLEY COUNTY</b>				
Cascade	341,672.59	292,398.82	158,268.00	116,637.00
Donnelly	327,174.16	246,740.98	34,010.00	24,159.00
McCall	1,541,925.62	1,312,759.78	28,330.00	17,375.00
Yellow Pine	16,612.21	17,639.60	153,825.00	119,458.00
<b>TOTAL</b>	<b>2,227,384.58</b>	<b>1,869,539.18</b>	<b>374,433.00</b>	<b>277,629.00</b>
<b>WASHINGTON COUNTY</b>				
Cambridge	92,958.44	81,056.59	40,764.00	33,546.00
Midvale	—	—	9,552.00	7,649.00
Weiser	454,826.88	390,467.10	4,220.00	3,389.00
<b>TOTAL</b>	<b>547,785.32</b>	<b>471,523.69</b>	<b>100,800.00</b>	<b>82,802.00</b>
<b>FISCAL YEAR TOTALS</b>	<b>\$109,604,222.71</b>	<b>\$95,213,920.92</b>	<b>\$20,607,000.00</b>	<b>\$16,520,000.00</b>